

ABSTRACT OF THE DISCLOSURE

A magnetic recording medium comprising a non-magnetic substrate and at least one magnetic recording layer formed on the substrate via at least one soft magnetic layer, wherein the surface roughness (Ra) of the magnetic recording medium is at most 50Å, and the product (μ_{max} × t) of the maximum permeability (μ_{max}) and the thickness (t) of the soft magnetic layer is at least 5
1,000,000 (H·Å/m).